

Section 1. Be it enacted by the County Council of Howard County, Maryland, that Section 20-128 “Qualifying energy conservation devices” be, and is hereby added to Part III “State-Authorized Howard County Tax Credits” of Subtitle 1 “Real Property Tax Administration, Credits and Enforcement” of Title 20 “Taxes, Charges, and Fees” of the Howard County Code to read as follows:

Title 20. Taxes, charges, and fees.

Subtitle 1. Real Property Tax Administration, Credits and Enforcement.

Part III. State-Authorized Howard County Tax Credits.

SEC. 20.128. QUALIFYING ENERGY CONSERVATION DEVICES.

(A) DEFINITIONS.

(1) IN THIS SECTION, THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED.

(2) "SOLAR ENERGY DEVICE" MEANS AN ENERGY CONSERVING DEVICE THAT:

(I) USES SOLAR ENERGY TO HEAT OR COOL A STRUCTURE, TO PROVIDE HOT WATER FOR USE IN THE STRUCTURE OR TO GENERATE ELECTRICITY TO BE USED IN THE STRUCTURE; AND

(II) MEETS NATIONAL SAFETY AND PERFORMANCE STANDARDS SET BY A NATIONALLY RECOGNIZED TESTING LABORATORY FOR THAT KIND OF DEVICE.

(3) "GEOTHERMAL ENERGY DEVICE" MEANS AN ENERGY CONSERVING DEVICE THAT:

(I) USES GEOTHERMAL ENERGY TO HEAT OR COOL A STRUCTURE, TO PROVIDE HOT WATER FOR USE IN THE STRUCTURE OR TO GENERATE ELECTRICITY TO BE USED IN THE STRUCTURE; AND

(II) MEETS NATIONAL SAFETY AND PERFORMANCE STANDARDS SET BY A NATIONALLY RECOGNIZED TESTING LABORATORY FOR THAT KIND OF DEVICE.

(B) *CREDIT AUTHORIZED.* IN ACCORDANCE WITH SECTION 9-203 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND AND THE PROVISIONS OF THIS SECTION, THE OWNER OF REAL PROPERTY MAY RECEIVE A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A RESIDENTIAL STRUCTURE THAT UTILIZES A SOLAR ENERGY DEVICE OR GEOTHERMAL ENERGY DEVICE.

(C) *AMOUNT OF CREDIT.* THE TAX CREDIT ALLOWED UNDER THIS SECTION IS THE LESSER OF:

(1) 50% OF THE ELIGIBLE COSTS; OR

(2) \$5,000 FOR A HEATING SYSTEM OR \$1,500 FOR A HOT WATER SUPPLY SYSTEM.

(D) *ELIGIBLE COSTS.* ELIGIBLE COSTS ARE THOSE THAT ARE INCURRED:

(1) WITHIN THE 12 MONTHS BEFORE THE INITIAL APPLICATION FOR THE CREDIT; AND

(2) FOR THE SOLAR ENERGY DEVICE OR GEOTHERMAL ENERGY DEVICE, INCLUDING ANY PART, COMPONENT, OR ACCESSORY EQUIPMENT

NECESSARY TO OPERATE THE DEVICE, AND REASONABLE COSTS ASSOCIATED WITH INSTALLING THE DEVICE.

(E) *ANNUAL LIMIT ON AMOUNT OF CREDITS GRANTED.*

(1) DURING A FISCAL YEAR, THE TOTAL OF ALL TAX CREDITS GRANTED UNDER THIS SECTION SHALL NOT EXCEED \$250,000.

(2) CREDITS SHALL BE GRANTED IN THE ORDER IN WHICH THE DEPARTMENT OF FINANCE RECEIVES THE COMPLETE APPLICATIONS UNDER SUBSECTION (F) OF THIS SECTION.

(3) A COMPLETE APPLICATION THAT, IF GRANTED, WOULD CAUSE THE LIMIT SET FORTH IN PARAGRAPH (1) OF THIS SUBSECTION TO BE EXCEEDED, SHALL BE GRANTED IN THE NEXT FISCAL YEAR OR YEARS AND IN THE ORDER RECEIVED.

(F) *APPLICATION OF THE CREDIT.*

(1) THE AMOUNT OF THE CREDIT APPLIED IN A TAX YEAR MAY NOT EXCEED THE AMOUNT OF THE COUNTY PROPERTY TAX IMPOSED ON THE PROPERTY IN THAT TAX YEAR.

(2) ANY AMOUNT OF THE CREDIT NOT TAKEN IN THE TAX YEAR IN WHICH THE APPLICATION IS GRANTED MAY BE CARRIED OVER FOR AN ADDITIONAL TWO YEARS.

(3) WHEN A TAX CREDIT IS CARRIED OVER UNDER THIS SUBSECTION, THE FULL AMOUNT OF THE TAX CREDIT SHALL BE DEDUCTED FROM THE TOTAL ANNUAL LIMIT SET FORTH IN SUBSECTION (E) OF THIS SECTION IN THE YEAR IN WHICH THE APPLICATION IS GRANTED.

(G) *APPLICATION FOR THE CREDIT.*

(1) AN APPLICANT FOR A TAX CREDIT UNDER THIS SECTION SHALL SUBMIT AN APPLICATION TO THE DIRECTOR OF FINANCE ON OR BEFORE THE DATE THAT THE DIRECTOR SETS.

(2) AN APPLICATION SHALL:

(I) BE ON THE FORM THAT THE DIRECTOR REQUIRES;

(II) DEMONSTRATE THAT THE TAXPAYER IS ENTITLED TO THE CREDIT;
AND

(III) INCLUDE A CERTIFICATION FROM THE DEPARTMENT OF INSPECTIONS, LICENSES AND PERMITS STATING THAT THE DEVICE FOR WHICH THE CREDIT IS SOUGHT:

1. IS A SOLAR ENERGY DEVICE OR A GEOTHERMAL ENERGY DEVICE; AND
2. HAS BEEN PROPERLY INSTALLED.

(H) *EFFECTIVE DATE.* THE CREDIT AUTHORIZED BY THIS SECTION APPLIES TO TAX YEARS BEGINNING AFTER JUNE 30, 2007.

Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland, that this Act shall become effective 61 days after its enactment.



HOWARD COUNTY, MARYLAND
DIRECTOR OF FINANCE
GEORGE HOWARD BUILDING
3430 COURT HOUSE DRIVE – 2ND FLOOR
ELLICOTT CITY, MD 21043

**APPLICATION FOR TAX CREDIT
FOR ENERGY CONSERVATION DEVICES**

HOWARD COUNTY CODE SECTION 20.128A

In accordance with the provisions of § 9-203 of the Tax-Property Article of the Annotated Code of Maryland, an owner of real property may receive a property tax credit against the county property tax imposed on a residential structure that utilizes a solar energy device or geothermal energy device. The amount of the tax credit allowed under this section is the lesser of: 50% of the eligible costs; or \$5,000 for a heating or electric generating system or \$1,500 for a hot water supply system.

The application shall be filed no later than April 1 prior to the first taxable year for which the credit is sought. All taxes are due and payable when issued. The credit amount applied in a tax year may not exceed the amount of County Property Tax. Any amount not taken in the year in which the application is granted may be carried over for an additional two years.

Date of Application _____ Tax Year beginning _____

Property Account Number _____

Owner's Name _____

Property Address _____

Mailing Address _____

Phone Numbers _____

The energy device installed is a

☐ Solar Heating or Electric Generation System *Please attach completed Solar Heating or Electric Generation Certification Form*

☐ Solar Hot Water Supply System *Please attach completed Solar Hot Water Certification Form*

☐ Geothermal Heating or Electric Generation System *Please attach completed Geothermal Heating or Electric Generation Certification Form*

Signature of Owner

(Do Not Write Below This Line)

Eligible Cost _____

Total Amount of Credit _____

Approved: _____

To begin Tax Year 20____

Disapproved: _____

Reason: _____

Credit Allocation:

Tax Year 20____: _____

Tax Year 20____: _____

Tax Year 20____: _____



Energy Conservation Device Geothermal Heating or Electric Generation Certification Form

A. Owner Information

Name _____ Installation Address _____

City: _____ State: MD Zip Code: _____

Phone: _____ Email: _____

Sections B through D should be filled out by the **installer** of the system.

B. Geothermal Heating System Information

System Size (tons): _____ System type: _____ closed loop _____ open loop

Heat Pump Manufacturer: _____ Model #: _____

Total feet: _____ vertical system _____ horizontal system

C. Installation Contractor Information

Installation Contractor Name: _____ Company Name: _____

Contractor's Md. License #: _____ Type of License: _____

Company Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Phone: _____ Fax: _____ Email: _____

Installation Completion Date: _____

D. Hardware and Installation Compliance and Inspection

Please check all applicable statements.

_____ The system is in compliance with the National Standard contained in _____

_____ The system has been installed in compliance with applicable requirements of Howard County codes.

_____ The system operates as an independent unit and is not back up or redundancy for another system.

Permit #: _____ Inspection Date: _____

I solemnly affirm under penalties of perjury that I am a contractor licensed in Maryland and that all of the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signed (Contractor): _____ Date: _____

Name (Print): _____ Company: _____

E. Eligible Costs

The costs of the qualifying energy device and its installations were \$ _____ and were incurred within the 12 months preceding this application. *Please attach all receipts.*

F. Owner Acknowledgement

I solemnly affirm under penalties of perjury that I am the owner of the real property in Howard County identified in Paragraph A and that the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signed (Owner): _____ Date: _____

G. For DILP Office Use Only

- ☐ The device installed is designed to use geothermal energy to heat or cool a structure or to generate electricity.
- ☐ The device meets the national safety standards in Paragraph D of this Certification.
- ☐ The device has been installed in accordance with the Howard County Building Code.

DILP Signature: _____ Date: _____



Energy Conservation Device Solar Heating or Electric Production Certification Form

A. Owner Information

Name _____ Installation Address _____

City: _____ State: MD Zip Code: _____

Phone: _____ Email: _____

Sections B through D should be filled out by the **installer** of the system.

B. Photovoltaic (PV) System Information

PV Array Location: _____ PV Array Size (kW): _____

PV Module Manufacturer: _____ PV Module Model #: _____

Inverter Manufacturer: _____ Inverter Model #: _____ Inverter Power Rating: _____

C. Installation Contractor Information

Installation Contractor Name: _____ Company Name: _____

Contractor's Md. License #: _____ Type of License: _____

Company Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Phone: _____ Fax: _____ Email: _____

Installation Date: _____

D. Hardware and Installation Compliance and Inspection

Please check all applicable statements.

_____ The system is in compliance with the National Standard contained in _____

_____ The system has been installed in compliance with applicable requirements of Howard County codes.

_____ The system operates as an independent unit and is not back up or redundancy for another system.

Permit #: _____ Inspection Date: _____

I solemnly affirm under penalties of perjury that I am a contractor licensed in Maryland and that all of the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signed (Contractor): _____ Date: _____

Name (Print): _____ Company: _____

E. Eligible Costs

The costs of the qualifying energy device and its installations were \$ _____ and were incurred within the 12 months preceding this application. *Please attach all receipts.*

F. Owner Acknowledgement

I solemnly affirm under penalties of perjury that I am the owner of the real property in Howard County identified in Paragraph A and that the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signed (Owner): _____ Date: _____

G. For DILP Office Use Only

- ☐ The device installed is designed to use solar energy to heat or cool a structure or to generate electricity.
- ☐ The device meets the national safety standards in Paragraph D of this Certification.
- ☐ The device has been installed in accordance with the Howard County Building Code.

DILP Signature: _____ Date: _____



Energy Conservation Device Solar Water Heating Certification Form

A. Owner Information

Name _____ Installation Address _____

City: _____ State: MD Zip Code: _____

Phone: _____ Email: _____

Sections B through D should be filled out by the **installer** of the system.

B. Solar Water Heating System Information

Location of Collectors: _____ Size (Sq Feet): _____

Collector Manufacturer: _____ Collector Model #: _____

Tank Size: _____ Gallons Circulator Size: _____

C. Installation Contractor Information

Installation Contractor Name: _____ Company Name: _____

Contractor's Md. License #: _____ Type of License: _____

Company Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Phone: _____ Fax: _____ Email: _____

Installation Date: _____

D. Hardware and Installation Compliance and Inspection

Please check all applicable statements.

_____ The system is in compliance with the National Standard contained in _____

_____ The system has been installed in compliance with applicable requirements of Howard County codes.

_____ The system operates as an independent unit and is not back up or redundancy for another system.

Permit #: _____ Inspection Date: _____

I solemnly affirm under penalties of perjury that I am a contractor licensed in Maryland and that all of the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signed (Contractor): _____ Date: _____

Name (Print): _____ Company: _____

E. Eligible Costs

The costs of the qualifying energy device and its installations were \$ _____ and were incurred within the 12 months preceding this application. *Please attach all receipts.*

F. Owner Acknowledgement

I solemnly affirm under penalties of perjury that I am the owner of the real property in Howard County identified in Paragraph A and that the contents of the foregoing certification are true to the best of my knowledge, information, and belief.

Signed (Owner): _____ Date: _____

G. For DILP Office Use Only

- ☐ The device installed is designed to use solar energy to provide hot water for use in a structure.
- ☐ The device meets the national safety standards in Paragraph D of this Certification.
- ☐ The device has been installed in accordance with the Howard County Building Code.

DILP Signature: _____ Date: _____